

IC 20-43-3

Chapter 3. General Computations; Amounts Used in State Tuition Support Calculations

IC 20-43-3-1

Rounding conventions

Sec. 1. If a computation under this article results in a fraction and a rounding rule is not specified, the fraction shall be rounded as follows:

(1) All calculations related to the complexity index shall be computed by rounding to the nearest ten thousandth (0.0001).

(2) All tuition support distributions shall be computed by rounding the levy or tuition support distribution to the nearest dollar (\$1) amount.

(3) The fraction calculated in IC 20-43-2-4 shall be computed by rounding to the nearest one millionth (0.000001).

(4) If a calculation is not covered by subdivision (1), (2), or (3), the result of the calculation shall be rounded to the nearest one hundredth (0.01).

As added by P.L.2-2006, SEC.166. Amended by P.L.234-2007, SEC.237; P.L.146-2008, SEC.483.

IC 20-43-3-2

Repealed

(Repealed by P.L.229-2011, SEC.276.)

IC 20-43-3-3

Repealed

(Repealed by P.L.1-2010, SEC.156.)

IC 20-43-3-4

Calculation; previous year revenue

Sec. 4. (a) This subsection applies to the determination of a school corporation's previous year's revenue for purposes of determining distributions under this article before July 1, 2013. A school corporation's previous year revenue equals the amount determined under STEP TWO of the following formula:

STEP ONE: Determine the school corporation's basic tuition support actually received for the year that precedes the current year.

STEP TWO: Subtract from the STEP ONE result an amount equal to the reduction in the school corporation's state tuition support under any combination of subsection (d) or IC 20-30-2-4.

(b) This subsection applies to the determination of a school corporation's previous year's revenue for purposes of determining distributions under this article after June 30, 2013, but before July 1, 2014. A school corporation's previous year revenue equals the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the school corporation's basic tuition

support actually received for the state fiscal year that precedes the current state fiscal year.

STEP TWO: After making the following calculations, subtract the amount determined under clause (H) from the STEP ONE result:

(A) Subtract one (1) from the school corporation's 2012 complexity index.

(B) Multiply the clause (A) result by the school corporation's 2012 ADM.

(C) Multiply the clause (B) result by four thousand two hundred eighty dollars (\$4,280).

(D) Subtract one (1) from the school corporation's 2013 complexity index.

(E) Multiply the clause (D) result by the school corporation's 2013 ADM.

(F) Multiply the clause (E) result by four thousand four hundred five dollars (\$4,405).

(G) Determine the sum of the clause (C) and clause (F) results.

(H) Divide the clause (G) result by two (2).

STEP THREE: Subtract from the STEP TWO result an amount equal to the reduction in the school corporation's state tuition support under any combination of subsection (d) or IC 20-30-2-4.

(c) This subsection applies to the determination of a school corporation's previous year's revenue for purposes of determining distributions under this article after June 30, 2014. A school corporation's previous year revenue equals the amount determined under STEP TWO of the following formula:

STEP ONE: Determine the school corporation's basic tuition support actually received for the state fiscal year that immediately precedes the current state fiscal year.

STEP TWO: Subtract from the STEP ONE result an amount equal to the reduction in the school corporation's state tuition support under any combination of subsection (d) or IC 20-30-2-4.

(d) A school corporation's previous year revenue must be reduced if:

(1) the school corporation's state tuition support for special education or career and technical education is reduced as a result of a complaint being filed with the department after December 31, 1988, because the school program overstated the number of children enrolled in special education programs or career and technical education programs; and

(2) the school corporation's previous year revenue has not been reduced under this subsection more than one (1) time because of a given overstatement.

The amount of the reduction equals the amount the school corporation would have received in state tuition support for special education and career and technical education because of the

overstatement.

As added by P.L.2-2006, SEC.166. Amended by P.L.234-2007, SEC.135; P.L.234-2007, SEC.238; P.L.3-2008, SEC.123; P.L.146-2008, SEC.485; P.L.182-2009(ss), SEC.331; P.L.229-2011, SEC.206; P.L.205-2013, SEC.273.

IC 20-43-3-5

Repealed

(Repealed by P.L.146-2008, SEC.807.)

IC 20-43-3-6

Repealed

(Repealed by P.L.146-2008, SEC.807.)

IC 20-43-3-7

Count adjustments and distribution adjustments

Sec. 7. (a) This section applies to distributions under this article that:

- (1) are computed in any part based on a count of students under IC 20-43-4-2; and
- (2) are made after June 30, 2013.

(b) If the state board subsequently adjusts under IC 20-43-4-2 a count used for a distribution under this article, the department shall adjust subsequent distributions to the school corporation that are affected by the adjusted count, on the schedule determined by the department, to reflect the differences between the distribution that the school corporation received and the distribution that the school corporation would have received if the adjusted count had been used.

As added by P.L.205-2013, SEC.274.